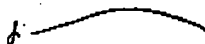


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REMARKS

The only objection included in the Office Action is that the claims are directed to non-statutory subject matter. The Examiner, however, already outlines that he would grant the claims directed to audio signal processing. However, the invention is equally applicable for video processing or, stated in general, information processing. Therefore, the Applicant has amended the independent claims so that the code words of variable lengths represent encoded information symbols. This amendment is supported by page 17, lines 34-36, and page 20, lines 26-27, and claim 11 of PCT/EP00/00312. Now, the invention is limited to a practical application, *i.e.* to the processing of code words having variable lengths, the code words representing encoded information symbols. There is no doubt that information processing defines statutory processes for purposes of 35 USC 101. The method/apparatus as defined in the amended claims does not constitute an abstract idea. Instead, code words having variable lengths, which represent information symbols, are manipulated by the inventive processes.

Respectfully submitted,



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